

HOUSE No. 3834**The Commonwealth of Massachusetts**

PRESENTED BY:

Barbara A. L'Italien*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to senior tax relief.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|--------------------------|--------------------------------|
| Barbara A. L'Italien | 18th Essex |
| Brian A. Joyce | Norfolk, Bristol and Plymouth |
| Robert P. Spellane | 13th Worcester |
| James M. Murphy | 4th Norfolk |
| Bradford R. Hill | 4th Essex |
| Robert L. Rice, Jr. | 2nd Worcester |
| Louis L. Kafka | 8th Norfolk |
| James R. Miceli | 19th Middlesex |
| William N. Brownsberger | 24th Middlesex |
| Scott P. Brown | Norfolk, Bristol and Middlesex |
| Todd M. Smola | 1st Hampden |
| Pam Richardson | 6th Middlesex |
| Jennifer Benson | 37th Middlesex |
| David B. Sullivan | 6th Bristol |
| Richard T. Moore | Worcester and Norfolk |
| Cheryl A. Coakley-Rivera | 10th Hampden |
| Bruce E. Tarr | First Essex and Middlesex |
| James B. Eldridge | Middlesex and Worcester |
| Robert S. Hargraves | 1st Middlesex |

| | |
|------------------------|----------------|
| Geraldo Alicea | 6th Worcester |
| John V. Fernandes | 10th Worcester |
| Timothy J. Toomey, Jr. | 26th Middlesex |
| Joyce A. Spiliotis | 12th Essex |
| Allen J. McCarthy | 7th Plymouth |
| Jennifer M. Callahan | 18th Worcester |
| Colleen M. Garry | 36th Middlesex |
| Mary E. Grant | 6th Essex |
| Michael F. Rush | 10th Suffolk |
| Richard J. Ross | 9th Norfolk |
| Paul McMurtry | 11th Norfolk |
| Ann-Margaret Ferrante | 5th Essex |

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO SENIOR TAX RELIEF.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Paragraph (1) of subsection (k) of section 6 of Chapter 62 of the General Laws, as
2 appearing in the 2006 official edition, is hereby amended by striking out in line 339, the following:

3 capital gains deducted pursuant to subparagraph (K) of paragraph (1) of subsection (d) of section 2,

4 SECTION 2. Paragraph (2) of subsection (k) of section 6 of Chapter 62 of the General Laws, as appearing
5 in the 2006 official edition, is hereby amended by striking out, in line 351, the figure “10” and inserting in
6 place thereof the following figure: 8.

7 SECTION 3. There is hereby established the elderly persons tax relief outreach program for the purposes
8 of assisting elderly residents of the commonwealth in obtaining information about available options
9 designed to provide relief from state and local taxes. The secretary of the commonwealth shall administer
10 the program in conjunction with the secretary of the executive office of elder affairs and the
11 commissioner of the department of revenue. In order to assist interested persons in obtaining such
12 information, the outreach program shall: (a) create and distribute literature outlining all tax relief
13 programs for the elderly and disabled, including those providing relief from state and local taxes and
14 describing the benefits and eligibility criteria for each option; (b) organize presentations and workshops to
15 better facilitate the awareness and education of elderly and disabled persons in the tax-related issues that
16 concern them, what relief is available to them and the application process for such relief programs; and
17 (c) create and maintain a statewide toll free telephone number staffed by individuals qualified to inform
18 and advise interested and potentially eligible persons about available options designed to provide limited
19 relief from state and local taxes. (d) work in conjunction with the Volunteer Income Tax Assistance
20 (VITA) Program and the Councils on Aging to facilitate tax preparation assistance for seniors who
21 qualify for the Senior Property Tax Relief Credit. The secretary of the Commonwealth, the secretary of
22 the executive office of elder affairs and the commissioner of the department of revenue shall promulgate
23 such regulations as are necessary to implement the elderly persons tax relief outreach program.